

CERTIFICATE OF SERVICE

I, Brandon H. Cowart, an Assistant United States Attorney for the Southern District of New York, hereby certify that on November 30, 2009, I caused a copy of the IRS's Answer in *O'Donnell v. Internal Revenue Service*, Adv. No. 09-1486 (PCB), to be served, by ECF and First-Class Mail, upon the following:

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